

IN THE HIGH COURT OF JUDICATURE, ANDHRA PRADESH
AT HYDERABAD

(Special Original Jurisdiction)

WEDNESDAY, THE THIRTEENTH DAY OF OCTOBER
TWO THOUSAND AND FOUR

PRESENT

THE HON'BLE MR JUSTICE BILAL NAZKI

and

THE HON'BLE MR JUSTICE S.ANANDA REDDY

WRIT PETITION NO : 18767 of 2004

Between:

M/s. Srinivasa Rice Mill, I Bhimavaram Road, Akividu, W.G.district,
rep. by its Managing Partner, G. Srirama Raju, S/o. Surapa Raju,
Aged 62 Years.

..... PETITIONER

AND

- 1 The Commercial Tax Officer, Akividu, W.G.District.
- 2 The District Manager, Food Corporation of India,
Tadepallygudem, W.G.District.
- 3 The Senior Regional Manager, Food Corporation of India,
Regional Office, Hyderabad.

.....RESPONDENTS

Petition under Article 226 of the constitution of India praying that in the circumstances stated in the Affidavit filed herein the High Court will be pleased to Issue an appropriate writ, order or direction particularly one in the nature of writ of Mandamus declaring that the provisions of Section -6C read with clause the specific expression of packing material that is to say used in clause-(i) as not applicable to gunny bag purchased on payment of tax locally and sold in the state to the Food Corporation of India or others in assessment years 1998-99 to 2000-2001 as evident from assessment orders and therefore declaring the assessment and levy of tax under the Act in the assessment orders dt. 22.03.2001, 25-06-2001 and 29-03-2003 as confirmed by the appellate authority for 2000-01 by order dt. 16.10.2003 as without jurisdiction, without authority of law and contrary to section-6C of the Act as well as the judgment of the Hon'ble Supreme Court in 74 STC P 379 or alternatively

directing the 2nd respondent to directly remit the sales tax component in terms of assessment orders for the above mentioned assessment years in respect of the sale of gunnies made to it directly to the 1st respondent in the event of the petitioners claim for exemption from tax on subsequent sale of gunnies being rejected, in terms of G.O.Rt.No. 49 dt. 12.05.2002 issued by the Govt of A.P., and grant such other relief or reliefs as are deemed fit and proper in the circumstances of the case.

Counsel for the Petitioner:MR.B.A.PADMANABHA RAO

Counsel for the Respondents: GP FOR COMMERCIAL TAX

The Court made the following :

ORDER (Per the Hon'ble Sri Justice Bilal Nazki):

Learned counsel for the petitioner submits that W.P.No.17659 of 2004 raising similar questions of law has already been dismissed by this Court on 04-10-2004, and no further orders are necessary to be passed in this writ petition.

Recording the same, the writ petition is dismissed in view of the orders passed in

W.P.No.17659 of 2004. No order as to costs.

(BILAL NAZKI, J)

13th October, 2004.

(S.ANANDA REDDY, J)

To

- 1 The Commercial Tax Officer, Akividu, W.G.District.
- 2 The District Manager, Food Corporation of India,
Tadepallygudem, W.G.District.
- 3 The Senior Regional Manager, Food Corporation of India,
Regional Office, Hyderabad.
- 4 Two C.Cs to the Government Pleader for Commercial Taxes,
High Court of A.P, Hyderabad (OUT)
- 5 Two C.D copies